

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ “बी”, चण्डीगढ़

**IN THE INCOME TAX APPELLATE TRIBUNAL,
CHANDIGARH BENCH ‘B’, CHANDIGARH**

श्रीमती दिवा सिंह, न्यायिक सदस्य एवं, एवं श्रीमती अन्नपूर्णा गुप्ता, लेखा सदस्य

**BEFORE: SMT.DIVA SINGH, JUDICAL MEMBER
AND SMT.ANNAPURNA GUPTA, ACCOUNTANT MEMBER**

आयकर अपील सं./ **ITA No.1335/Chd/2019**

निर्धारण वर्ष / Assessment Year : 2008-09

Late Sh.Raj Kumar Wadhwa Through L/H Smt.Usha Wadhwa, Prop. M/s Lucky Traders, Lower Mall Road, Patiala.	बनाम	The D.C.I.T., Circle Patiala.
स्थायी लेखा सं./PAN NO: AABPW6062H		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by: Shri Sudhir Sehgal, Adv.
राजस्व की ओर से/ Revenue by : Shri Ashok Khanna, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 31.03.2021
उद्घोषणा की तारीख/Date of Pronouncement: 14.06.2021

(Virtual Court)

आदेश/Order

Per Annapurna Gupta, Accountant Member:

The above appeal has been preferred by the assessee against the order of the Commissioner of Income Tax (Appeals)[in short the ‘ Ld.CIT(A)], Patiala dated 15.07.2019

relating to assessment year 2008-09 passed u/s 250(6)) of the Income Tax Act, 1961 (hereinafter referred to as 'Act'.

2. The assessee has raised the following grounds of appeal:

- “1. That the Ld. CIT (Appeals), Patiala has erred in confirming the action of the Assessing Officer with regard to reopening of the case u/s 147 of the Income Tax Act and in proceeding to reassess the case of the appellant.*
- 2. That there was no reason to believe that the income of the assessee has escaped assessment and, therefore, the reopening is bad in law.*
- 3. Notwithstanding the above said fact, the addition of Rs. 58,58,134/- as confirmed by the Ld. CIT(A), has been made against the facts and circumstances of the case.*
- 4. That the appellant craves leave to add or amend the grounds of appeal before the appeal is finally heard or disposed off.”*

3. Ground No 1 & 4 being general in nature need no adjudication.

4. During the course of hearing before us, at the outset itself, the Ld.Counsel for the assessee stated that he would be making his arguments only vis a vis ground No.2 raised, the remaining grounds, it was, stated by the Ld.Counsel for the assessee, were not being pressed before us. Ground No.3 raised is accordingly dismissed as not pressed.

5. Taking up ground No.2 raised, the Ld.Counsel for the assessee contended that vis-à-vis the impugned ground the assessee had sought to challenge the validity of the assessment framed in the present case u/s 147 of the Act on the ground that the reasons recorded for reopening of the case were not sufficient for forming the belief of escapement of income. Referring to the facts of the case the Ld.Counsel for the assessee pointed out that in the present case notice by the Assessing Officer (AO) had been issued u/s 148 of the Act for assuming the jurisdiction to reassess the income of the assessee, as per the provisions of section 147 of the Act ,and the reasons recorded for reopening the case, he pointed out from the assessment order, were as under:

“The case was processed u/s 143(1) of the Income Tax Act on 26/03/2009 at an income of Rs.12,49,340/-(Plus Agricultural income of Rs.2,15,250/- for rate purpose). On going through the Trading and profit & Loss Account of the assessee it reveals that the assessee has shown liasoning receipts of Rs.10,74,196/- (Net) only. During the course of assessment proceeding for assessment year 2006-07, the assessee has stated that liasoning commission is from M/s Saravshaktiman Traders Private Limited and the figures reported in Profit & Loss account are net of the expenses incurred by the assessee for rendering services by the sub-agents/ service providers. But the expenses so claimed by the assessee were disallowed and added back to the income of the assessee to the tune of Rs.41,14,518/-. Though, the same have been deleted by the Ld. CIT(A), but the department has not accepted the order of the CIT(A). Therefore in order to safeguard the interest of revenue and keeping in view the above discussion, I have reason to believe that the income of the assessee has escaped assessment on the issue of

liaisoning commission. Similarly, an addition of Rs. 3,02,600/- was made by the Assessing Officer on account of low household expenses shown by the assessee during assessment year 2006-07 by estimating monthly expenses of Rs.35,000/- of the assessee's family. The same has been confirmed by the Ld. CIT(A) vide order dated 30/04/2009. The issue requires to be examined in this year also in the light of the finding given by the Ld. CIT(A), as above.

Accordingly keeping in view the above discussion, I have reason to believe that the income of the assessee has escaped assessment within the meaning of section 147 of the Income Tax Act, 1961. Issue notice u/s 148 of the Income Tax Act, 1961."

6. Referring to the aforestated reasons, the Ld.Counsel for the assessee contended that it is clearly evident from the above that the AO had no reason at all for forming any belief of income having escaped in the case of the assessee. Drawing our attention to the first para of the reasons he pointed out that the AO had referred to income having escaped on account of allowance of expenses claimed by the assessee against liaisoning receipts, which had been disallowed in assessment proceedings for earlier assessment year i.e. A.Y 2006-07. The Ld.Counsel for the assessee pointed out that the AO in the same reason and in the same paragraph has noted the fact that the said disallowance for assessment year 2006-07 had stood deleted by the CIT(A), but despite being in the know of the said fact he had proceeded to record that the income of the assessee had escaped assessment on account of impugned expenses

having been allowed to the assessee. He pointed out that the AO had noted that since the Department had not accepted the order of the CIT(A), therefore, he had reason to believe that the income had escaped assessment. The Ld.Counsel for the assessee contended that clearly when the information on the basis of which the AO had formed the belief of escapement of income no longer survived, having been deleted by the CIT(A), there possibly could not have been any information leading to the formation of belief of escapement of income on this account. Thereafter referring to the second para of the reasons he pointed out that based on the assessment order for assessment year 2006-07 wherein certain additions had been made by estimating household expenses of the assessee, the AO had noted that this issue required examination in the impugned year also since the CIT(A) had confirmed the same in the earlier year and for this reason, he derived, that the income had escaped assessment. The Ld.Counsel for the assessee pointed out that even the AO was not sure whether there was any unaccounted household expenses having noted that the matter needed enquiry, so how could there possibly be any formation of belief of escapement on this count. The Ld.Counsel for the assessee stated that it was obvious that there was no information at all in the possession of the AO

for the formation of belief of escapement of income either on account of claim of expenses against liaisoning receipts or on account of unaccounted household expenses and, therefore, assumption of jurisdiction to reopen the case of the assessee u/s 147 of the Act, was bad in law and the order passed as a consequence thereof needed to be quashed. The Ld.Counsel for the assessee referred to the following decisions in support:

- 1) CIT Vs. Orient Craft Ltd., 354 ITR 536 (Del)
- 2) M/s Amit Engineering Vs. ACIT,
156 ITD 556 (Chd.Trib.)
- 3) M/s Samart Plywood Ltd. Vs. ACIT in
ITA No.514/Chd/2017 for A.Y.2008-09

7. The Ld. DR, on the other hand, heavily relied upon the order of the CIT(A). He drew our attention to the findings of the CIT(A) at page 9 of his order as under:

“That the Appellant had in Assessment Years 2006-07 and 2007-08 followed an accounting methodology whereby he had credited liaison income net of expenses is a matter of record and not in dispute. That additions in earlier years had been made after due investigation and on the basis of findings that the expenses were bogus/ inflated. During the process of reopening the Ld. AO would have had access to the departmental Computer Systems where both in the AST application and in the e-filing AO portal all of which show the details of e-filed returns/audit reports etc. It is my considered view that Ld. AO had adequate information on record to have reason to believe that the appellant had used the same accounting methodology and that the expenses for the liaison income would have been, like earlier years, prima-facie bogus/inflated. The language of the Ld. AO while recording

Reasons and the CIT (A)'s order deleting the addition notwithstanding; it is my considered view that the Ld. AO had information on Record; record including current year and earlier year records; that income of the appellant had escaped assessment. At the time of reopening the AO cannot divine what would the exact accounting practice and the quantum of the evasion. The consistent methodology followed by the appellant, becomes, in my considered opinion, cogent information qua reopening of the case as the information that lead to the subjective satisfaction in the Ld AO which was predicted on cogent information that lead to Reason to believe. Reliance is placed on the judgment of the Hon'ble Apex Court in the case of Raymond Woollen Mills Ltd. v. ITO And Others [1999] 236 ITR 34 (SC)/[1999] 152 CTR 418 (SC) where the Apex Court has held as under:

In determining whether commencement of reassessment proceedings was valid it has only to be seen whether there was prima fade some material on the basis of which the department could reopen the case. The sufficiency or correctness of the material is not a thing to be considered at this stage.”

8. We have heard both the parties and have also carefully gone through the documents referred to before us and also the order of the Ld.CIT(A) & AO. The primary contention of the Ld.Counsel for the assessee before us is that the jurisdiction assumed in the present case for reopening the assessment of the assessee u/s 147 of the Act was bad since the reasons recorded by the AO for reopening the case did not reveal any information worth its while being in the possession of the AO to form the belief of escapement of income.

9. We are in agreement with the contention of the Ld.Counsel for the assessee. We have gone through the

reasons as recorded by the AO and reproduced in earlier part of our order above. We have noted, that the AO has recorded his belief of escapement of income on two counts;

- i) incorrect claim of expenses against liaisoning receipts and;
- ii) against unaccounted household expenses.

10. The basis for formation of belief of escapement of income on the aforesaid two counts by the AO, we find, rests on the assessment framed in the case of the assessee on identical issues in earlier assessment year, A.Y. 2006-07 wherein, as noted by the AO in his reasons, expenses against liaisoning receipts were disallowed and addition made on account of household expenses. But going forward from here we find that in case of expenses claimed against liaisoning receipts, the AO also noted the fact that the disallowance made of the same in assessment year 2006-07 stood deleted by the CIT(A). Considering the said fact, undoubtedly at the time of recording of reasons, the information in the possession of the AO was, therefore, that the claim of the assessee of expenses against the liaisoning receipts was in accordance with law and not liable to be disallowed. There are no two views vis-à-vis this fact. In the backdrop of this fact surely there cannot be any formation

of belief of escapement of income on account of claim of expenses against liaisoning receipts. The noting of the AO that the Department has not accepted the order of the CIT(A), and hence, the formation of belief of escapement of income, we find, is not acceptable. The belief of escapement of income is to be based on information in the possession of the A.O which has to be read in its entirety and it cannot be left to the discretion of the AO to accept part of the information alone, ignoring the rest as per his whims and fancies. In the present case, the information available with the AO was that the claim of the assessee to liaisoning expenses incurred in A.Y 2005-06 was in accordance with law, as per the order of the first appellate authority. And this information surely cannot lead to the formation of belief of escapement of income on account of allowance of liaisoning expenses in the impugned year.

11. As far as the belief of escapement of income on account of household expenses, we again note that there is palpably no information in the possession of the AO regarding the escapement of any such income pertaining to the impugned year, on this account. In fact, we find, that the AO notes in his reasons that the issue needs to be examined and his formation of belief, we find, rests on the fact that such

addition had been made in assessment of the assessee for assessment year 2006-07. It is therefore only a mere suspicion that income on this account may have escaped assessment and reopening cannot be resorted to on mere suspicion. There has be "belief" of escapement of income. Clearly, therefore, there is no basis for formation of belief of escapement of income on account of household expenses in the impugned year. It is settled law that reopening cannot be resorted to for conducting any roving and fishing inquiries as has been sought by the AO when he notes in the reasons that the issue of household expenses needs examination.

12. As rightly pointed out by the Ld.Counsel for the assessee the reasons recorded by the AO do not demonstrate any basis for formation of belief of escapement of income either on account of liaisoning expenses claimed or unaccounted household expenses. The reasons recorded, therefore, we hold do not justify the assumption of jurisdiction to reopen the case of the assessee u/s 147 of the Act and the order passed in consequence thereof is liable to be quashed. Ground No.2 of the appeal is accordingly allowed.

13. Further vide application dated 18.01.2021 the assessee has raised the following additional grounds of appeal:

- “1. *Notwithstanding the above said grounds of appeal, the assessment as framed by the Assessing Officer, in the name of 'dead person' is void abinitio, since the assessee concerned died on 21.07.2013 and, therefore, completion of assessment in the name of dead person is void abinitio and, as such, the assessment proceedings deserve to be quashed.*”
2. *Notwithstanding grounds of appeal with regard to reopening of the case, the assessment having been reopened beyond four years and no permission from the Joint Commissioner of Income Tax/ Commissioner of Income Tax, Patiala having been taken, before issuance of notice u/s 148 as per inspection of file sought by the assessee and, thus, reopening is bad in-law.*”.

14. The Ld.Counsel for the assessee contended that he would only be making his arguments on additional ground no 1 raised and was not pressing the additional ground no.2 raised. Ld Counsel for the assessee took us through ground No.1 of the additional grounds and referring to the same he stated that in the impugned ground the challenge to the validity of the assessment order so framed was on the ground that the assessment has been framed on a dead person, which was not permissible in law. The Ld.Counsel for the assessee contended that all facts relevant for adjudicating the issue were borne out from the records and being a legal issue the ground needed to be admitted. He

relied upon the decision of the Hon'ble Apex Court in the case of NTPC Limited Vs. CIT, 229 ITR 383 (SC).

The Ld. DR did not object to the same.

15. Accordingly, considering that the assessee has raised a legal issue in the additional ground of appeal No.1 before us and admittedly, all facts relevant for adjudicating the issue are borne out from the records, the additional ground so raised by the assessee is being admitted for adjudication. Since the Ld.Counsel made no submissions for admission of additional ground no.2 the same was not admitted for adjudication. The order was pronounced in the open court during the course of hearing itself.

16. Thereafter proceeding with his argument the Ld.Counsel for the assessee contended that in the facts of the present case the assessee, Late Shri Raj Kumar Wadhwa, was alive when notice u/s 148 of the Act for reopening of the case of the assessee was issued on 30-03-2013. That subsequently thereafter the assessee expired on 21.07.2013 and this fact was duly intimated to the AO by the wife of the deceased, who also clarified that she was the legal heir of the assessee. That despite being so informed the AO continued issuing notices u/s 142(1) in the name of

the deceased assessee. The Ld.Counsel for the assessee pointed out that two such notices were issued to the assessee dated 08.01.2014 and 18.02.2014. That even the assessment was framed in the name of the deceased assessee and demand notice was also issued in his name. The Ld.Counsel for the assessee contended that in the case of a deceased assessee the Legislature has provided for the manner in which the assessment is to be framed, u/s 159 of the Act, as per which after the demise of the assessee all proceedings are to be carried on with the legal heir and the assessment framed in the name of the legal heir. It was contended that the said prescribed procedure by law has clearly not been followed in the present case and, therefore, also the assessment framed was bad in law, being in the name of a dead assessee and therefore liable to be quashed. The Ld.Counsel for the assessee in this regard drew our attention to the sequence of events bringing out the above facts as under:

S.NO.	PARTICULARS	DATE OF FILING/ISSUING
1.	<i>Return filed by the assessee during his life time</i>	27.09.2008
2.	<i>Return processed u/s 143(1)</i>	26.03.2009
3.	<i>Notice u/s 148 issued, placed at page 1 of the Paper Book in the name of Sh.Raj Kumar Wadhwa.</i>	30.03.2013
4.	<i>Assessee died on (Death certificate placed at page 4 of the Paper Book.)</i>	21.07.2013

5.	<i>Notice u/s 142(1) issued in the name of the dead person for 08.01.2014, placed at page 2 of Paper Book.</i>	06.01.2014
6.	<i>Legal Heir filed reply, dated 08.01.2014 stating that Sh.Raj Kumar Wadhwa died and intimated the name of legal, alongwith death certificate placed at pages 3 & 4 of Paper Book.</i>	8.01.2014
7.	<i>The Legal Heir again filed a reply as legal heir, as per page 5 of the Paper Book.</i>	13.01.2014
8.	<i>Assessing Officer again issued notice u/s 142(1) alongwith questionnaire, dated 18.02.2014 in the name of "dead person" despite knowing the name of the "legal heir" and not bringing the legal heir on record as per section 159. (Copy enclosed).</i>	18.02.2014
9.	<i>Assessment order passed in the name of dead person without bringing on record the name of legal heir, page 22 of Paper Book.</i>	28.02.2014
10.	<i>Demand notice u/s 156 issued in the name of "dead person" as per page 21 of the Paper Book.</i>	28.02.2014

17. Copies of documents relied upon by the Ld.Counsel for the assessee to substantiate his arguments were also placed before us in a paper book as under:

1) *Copy of Notice dated 30.03.2013 as issued u/s 148 by the by. Commissioner of Income Tax Circle, Patiala in the name of Sh, Raj Kumar Wadhwa.*

2. *Copy of Notice dated 03.01.2014 as issued u/s 142(1) by the by. Commissionerj of Income Tax Circle, Patiala in the name of Late Sh. Raj Kumar Wadhwa.*

3. *Copy of letter dated 08.01.2014 alongwith copy of death certificate to the ACIT intimating about the death of Sh, Raj Kumar Wadhwa on 21.07.2013.*

4) *Copy of letter dated 13.01.2014 furnishing Audit report, Balance Sheet, Trading and Profit and loss account alongwith relevant Annexures submitted by Smt.*

5) *Usha Wadhwa legal heirs of Sh, Raj Kumar Wadhwa for AY 2008-2009 as per return already filed original.*

6) *Copy of the demand notice u/s 156 in the name of dead person vide notice dated ¹ 28.02.2014 and 1^E page of assessment order u/s 143(3) r.w.s 147 as passed in , the name of dead person which is void ab-initio.*

18. Further he relied upon the following decisions in support of his above contention:

- 1) CIT Vs. Dhalumal Shyamumal, 276 ITR 62 (MP)
- 2) Haryana Gramin Bank (Now Sarva Haryana Gramin Bank) Vs. DCIT, 83 ITR (Trib.) (S.N.) 8(Del.Trib.)
- 3) B.G. Sharma (Deceased) Vs. ITO, ITA No.387/Mum/2012 (Mum.Trib.)

19. The Ld. DR, on the other hand, relied upon the order of the Ld.CIT(A) stating that the same was only a technical error and which stood corrected in the appellate proceedings. He drew our attention to the relevant findings of the Ld.CIT(A) at page 10 of his order as under:

“Further the passing of the impugned order u/s 143(3) r/w 147 of the Act in the appellant’s name and not in the name of the estate/legal heir is a technical error which has been corrected in the appellate proceedings. The appellant fails on this ground of appeal. It is ordered accordingly.”

20. We have considered the rival submissions and have also gone through all the documents referred to before us

and also the orders of the authorities below. The contention of the Ld.Counsel for the assessee is that assessment in the present case is not valid, having been framed on a dead person ,in complete violation of the procedure prescribed in law where an assessee is deceased during assessment proceedings .

21. It is not disputed that the assessee was alive only till the time the jurisdictional notice u/s 148 of the Act was issued to him on 30-03-2013 and had expired thereafter on 21-07-2013, during the pendency of the impugned re-assessment proceedings .

22. In cases where the assessee expires during the pendency of the assessment proceedings, the Legislature has prescribed the methodology for framing assessment u/s 159 of the Act. The same is being reproduced hereunder:

“Legal representatives.

159. (1) *Where a person dies, his legal representative shall be liable to pay any sum which the deceased would have been liable to pay if he had not died, in the like manner and to the same extent as the deceased.*

(2) *For the purpose of making an assessment (including an assessment, reassessment or recomputation under section 147) of the income of the deceased and for the purpose of levying any sum in the hands of the legal representative in accordance with the provisions of sub-section (1),—*

(a) *any proceeding taken against the deceased before his death shall be deemed to have been taken against*

the legal representative and may be continued against the legal representative from the stage at which it stood on the date of the death of the deceased;

(b) any proceeding which could have been taken against the deceased if he had survived, may be taken against the legal representative; and

(c) all the provisions of this Act shall apply accordingly.

(3) The legal representative of the deceased shall, for the purposes of this Act, be deemed to be an assessee.

(4) Every legal representative shall be personally liable for any tax payable by him in his capacity as legal representative if, while his liability for tax remains undischarged, he creates a charge on or disposes of or parts with any assets⁴⁷ of the estate of the deceased, which are in, or may come into, his possession, but such liability shall be limited to the value of the asset so charged, disposed of or parted with.

(5) The provisions of sub-section (2) of section 161, section 162, and section 167, shall, so far as may be and to the extent to which they are not inconsistent with the provisions of this section, apply in relation to a legal representative.

(6) The liability of a legal representative under this section shall, subject to the provisions of sub-section (4) and sub-section (5), be limited to the extent to which the estate is capable of meeting the liability.”

23. As is evident from the above, the Legislature has prescribed u/s 159(2), that where an assessee expires during pendency of proceedings, the proceedings have to be continued with the legal heir and assessment is to be framed in the name of the legal heir.

24. In the facts of the present case, which stand recorded by the AO also in his assessment order, the AO we find has failed to follow the statutorily prescribed procedure. That

despite the AO being duly informed on 08-01-2014, that the assessee had expired on 21-07-13 and that his wife was the legal heir, he continued the assessment proceedings , issuing notice u/s 142(1) of the Act on 18-02-2014, in the name of the deceased assessee, and further even went on to frame the assessment and issue the demand notice dated 28-02-2014, in the name of the deceased assessee . The aforestated facts stand noted in the assessment order itself and have remained uncontroverted before us.

25. It is evident therefore that the assessment framed in the present case is not in accordance with law . The reliance placed by the Ld.Counsel for the assessee on the decision of the Hon'ble Madhya Pradesh High Court in the case of Dhalumal Shyamumal (supra) is apt, wherein in identical set of facts where the assessee had expired during the pendency of assessment proceedings, which fact was duly intimated to the AO, who despite the same, issued no notice to the legal representatives of the assessee and framed the assessment in the name of the deceased assessee, the Hon'ble High court held that the order so passed was a nullity having been passed against a dead person. The Hon'ble High court held that that it was the duty of the AO to have followed the procedure prescribed in law in such

cases u/s 159 of the Act. The relevant findings of the Hon'ble High Court are as under:

"This is an IT reference made by the ITAT (Tribunal) under s. 256(1) of the IT Act at the instance of Revenue (i.e., CIT) in RA No. 119/Ind/1998 arising out of an order dt. 6th May, 1998, passed by Tribunal in ITA No. 393/Ind/1994 to this Court for answering following question of law :

"Whether, on the facts and in the circumstances of the case, the Tribunal was justified in annulling the assessment framed by the AO against a dead person without bringing the LRs on record ?"

The question is founded on following facts as stated in statement of case drawn by the Tribunal.

2. One Dalumal Shyamumal was an assessee. For the asst. yr. 1990-91, the AO passed an assessment order on 24th Feb., 1993 (Annex. A), under s. 143(3) of the Act. It is not in dispute that assessee had expired prior to passing of the assessment order. It is also not in dispute that AO had the knowledge of the death because a letter to that effect was sent to AO on 11th July, 1991, i.e., much prior to passing of order on 24th Feb., 1993. It is also not in dispute that no notice as contemplated under s. 159 of the IT Act was sent to any of the legal representatives of assessee. In such circumstances, the order passed by AO on 24th Feb., 1993, becomes a nullity having been passed against the dead person [see CIT vs. Amarchand N. Shroff (1963) 48 ITR 59 (SC) and ITO vs. Ram Prasad & Ors. (1972) 86 ITR 145 (SC)].

3. In a case where an assessee dies pending any assessment proceedings, the provisions of s. 159 of the Act get attracted. It is the duty of AO to ensure compliance of sub-s. (2) of s. 159 before any orders are passed."

26. The non compliance by the AO of the statutorily prescribed procedure, applicable in the facts of the present case, cannot be said to be a mere technical error as held by the Ld.CIT(A).

In view of the above, we have no hesitation in holding that the impugned order is not sustainable in law having been framed on a dead person and is, therefore, liable to be quashed. The additional ground raised by the assessee is also allowed.

27. In the result, the above appeal of the assessee is partly allowed.

Sd/-

(DIVA SINGH)

न्यायिक सदस्य/ Judicial Member

Dated: 14th June, 2021

रती

Sd/-

(ANNAPURNA GUPTA)

लेखा सदस्य/ Accountant Member

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,

सहायक पंजीकार/ Assistant Registrar